IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.W.P. No.19155 of 2006
Date of decision: 04.12.2006

M/s HGI Automotives Pvt. Ltd., Faridabad.

-----Petitioner.

Vs.

Union of India and another.

-----Respondents.

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Sanjiv Bansal, Advocate and
Mr. Amit Jhanji, Advocate for the petitioner.

ORDER:

The petitioner is aggrieved by the order of the Customs, Excise and Service Tax Appellate Tribunal (for short, "the Tribunal"), rejecting the prayer of the petitioner for waiver of condition of pre-deposit of duty, for hearing the appeals filed before it, and instead directing that the appeals will be heard on merits on deposit of Rs. 10,00,000/-, which is approximately 50% of the duty imposed. Payment of penalty was completely waived of.

Contention raised on behalf of the petitioner is that liability to pay duty was on the job workers, who manufactured the goods, while the petitioner was only the owner of the goods.

We are not inclined to express any final opinion on this question. The matter having been looked into by the Adjudicating Authority and it having been found that the duty was evaded and admittedly, the petitioner was maintaining and issuing parallel invoices, we are not inclined to hold that the view taken by the Tribunal in not granting total waiver of duty is arbitrary or illegal, so as to call for our interference in writ jurisdiction.

The writ petition is dismissed. However, time to deposit the amount of duty is extended upto 31.12.2006.

(ADARSH KUMAR GOEL)
JUDGE

December 04, 2006
ashwani

(RAJESH BINDAL)
JUDGE